

GRI 403: Occupational Health and Safety - Topic Standard - Cross-sectoral

Disclosure GRI 403-5

Worker training on occupational health and safety

Framework: GRI Standards

Type: Narrative disclosure

Regime: Voluntary

Effective: 2021-01-01

ESRS: ESRS S1 Own Workforce

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Health and safety training	A plain-language summary of the occupational health and safety training given to staff and to non-staff workers whose work or workplace the organisation controls, covering both general induction and any training for specific hazards, risky tasks, or dangerous situations.	Health and Safety	The training log does not reconcile to the LMS or contractor records, or a worker group such as agency or site-based contractors is left out.	Training matrix or LMS records, induction materials, hazard-specific course content, attendance/completion logs, and contractor training records.

How to prepare

- 1 Set the reporting boundary first:** include your own employees and any non-employee workers whose job or workplace you control.
- Decide what counts as training for this disclosure, covering both general safety induction and any instruction tied to particular dangers, risky tasks, or hazardous settings.
- Gather the source material that supports the description, such as training records, course outlines, attendance logs, or other internal evidence showing what was delivered.
- Write the disclosure in plain language, explaining the kinds of health and safety training provided to each covered worker group.
- Note any exclusions, scope changes, or unusual assumptions so a reviewer can see exactly what was included and why.
- Check the draft against the official source to confirm the coverage, wording, and evidence trail still match the underlying requirement.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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